

## SOCFIN GROUP WHISTLE BLOWING POLICY

This Whistleblowing policy applies to Socfin S.A. and each of its subsidiaries (collectively, the Socfin Group).

### 1. POLICY STATEMENT

Socfin Group does not tolerate improper conduct, as defined herein, by its employees, executives, clients, suppliers, stakeholders and/or customers.

This policy is intended to encourage staff and third parties to report suspected or actual occurrences of illegal, unethical or inappropriate events (behaviours or practices) confidentially, without fear of retribution.

Socfin Group recognises the value of transparency and accountability in its administrative and management practices, and supports the making of disclosures that reveal corrupt, unethical or illegal conduct, conduct involving a substantial mismanagement of company resources, conduct involving a substantial risk to its employee's, stakeholders or customers' health and safety, conduct that represents a risk to the environment, and generally any breach of the codes of conduct or the policy for responsible management.

### 2. OBJECTIVE

The policy is designed to deal with bona fide concerns raised in relation to issues relating to fraud, corruption, and generally all areas covered by the codes of ethics and the policy for responsible management within the Socfin Group, including the committing of criminal offence.

### 3. SCOPE

This policy is applicable to all employees, contractors, third parties, visitors, suppliers and stakeholders of Socfin and its subsidiaries.

### 4. DEFINITIONS

Codes of ethics: Employee and corporate code of ethics and supplier code of ethics.

Policy for responsible management: The Socfin Group policy for responsible management approved by the Board of Directors on the 22<sup>nd</sup> of March 2017, and its successive versions

Whistle blower: anyone who alerts (reports) fraud, corruption, alleged crimes or any breach of the codes of conduct or the policy for responsible management to the relevant authority (line manager, General Manager) or contact as described herein.

### 5. GUIDELINES

Socfin Group is committed to the aims and objectives of an effective whistle blower protection program.

#### 5.1. Making a report

If an employee knows, or suspects, that some wrongdoing is occurring within the Socfin Group, he or she should raise the matter immediately with their line manager. If the employee is not able to approach their line manager, for example if it is believed that they are involved in any wrongdoing, the employee should contact their local General Manager, state their concerns in writing to the local Compliance Officer or to Socfin Group Compliance Officer.

Any other whistle-blower (non-employee) should state their concerns in writing to the local General Manager, the local Compliance Officer or Socfin Group Compliance Officer.

Whistle-blower should provide (when possible) evidences in their report.

Any manager (incl. General Manager) who is informed by an employee or a third party of a potential wrongdoing should advise their local Compliance Officer and/or the Group Compliance Officer.

Vital information pertaining to alleged crimes against person or property, such as sexual harassment, violence, burglary etc. should immediately be reported to the local General Manager.

#### 5.2. Action by the Socfin Group

The Compliance Officer (at local or Group level) will take immediate action on behalf of the Socfin Group to promptly investigate the situation.

Socfin group will treat all disclosures consistently and fairly; and will maintain the confidentiality of the whistle-blower

The employee or the third party who has raised the issue of wrongdoing will be kept informed of any investigation that is taking place.

#### 5.3. Alerting Outside Bodies

The media is not a relevant external body.

Employees and suppliers should not contact the media with allegations about the Socfin Group. Making allegations or disclosing information in an inappropriate way (e.g. contacting the media or malicious allegations) could result in disciplinary action being taken against the employee.

#### 5.4. Protection against detriment

Socfin Group will not tolerate any action, including reprisals, against those whistle-blowers who come forward in good faith to disclose such conduct. If any of the above mentioned in the scope of this policy retaliate against the whistle blower (who reports an event in good faith) he/she will be subject to severe disciplinary action, including termination of their employment or their contract and/or legal action against them by Socfin or its concerned subsidiary.

Employees should follow the procedure set out in this policy, where the procedure is not followed, protection against detriment will not apply.

The identity of the whistle blower shall at all times remain confidential to the persons directly involved in implementing this policy, unless the issue requires investigation by law enforcement, in which case members of the organization may be subject to subpoena.

Socfin Group Compliance Officer:

e-mail: [compliance@socfin.com](mailto:compliance@socfin.com)

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

